

THE ALBERTA MUNICIPAL Counsellor



PUBLISHED BY THE DEPARTMENT OF MUNICIPAL AFFAIRS IN THE INTERESTS OF LOCAL GOVERNMENT

Vol. 11 No. 6

EDMONTON, ALBERTA

June, 1966

HOMEOWNERS DISCOUNTS OUTLINED

• MUST COME FROM THE DEPARTMENT

APPLICATION FORMS LATE JUNE

Secretary-treasurers should wait until they receive their supply of official application forms for the Homeowner Tax Discount plan before distributing forms reproduced or printed locally, according to A.W. Morrison, Deputy Minister of Municipal Affairs. Mr. Morrison was commenting on a letter and a rough specimen which was mailed in May to all taxing authorities in the Province. He said some enterprising secretaries have offered to reproduce the specimen form on their office mimeographs and to enclose the result with the tax notices.

"This cannot be done," Mr. Morrison declared, "The official forms going out in late June are on special paper required for use in our Data Processing machines. If an application is made on any form other than that prescribed and supplied by the Department of Municipal Affairs, it will have to be sent back and done over again".

A reproduction of the rough specimen copy of the application form appears on this page. Accompanying the form were major provisions of the new Homeowners Tax Discount plan to be adopted by regulation as well as a detailed explanation of the form itself.

The notes explaining the application form, together with the outline of the plan contained in Mr. Morrison's memorandum, follow:

Front (Top portion):

1. The portion to the left of the heavy line is to be completed by the applicant in full except where he does not have a social insurance number.

2. The portion to the right of the heavy line is to be completed in full by the municipality. The following points should be noted:

(i) Identification Number - This number will be allotted by the Data Processing Centre of the Provincial Government. You will be notified of the number allotted to your municipality at a later date.

(ii) Tax Account or Tax Roll Number - Self explanatory.

(iii) Land description - Self explanatory. The space for "acres" is required to distinguish between residences located on parcels within the same quarter section.

(iv) Gross Tax Levy of Applicable Tax Year - If application is for Homeowners Tax Discount for the current year then the gross tax levy for the current year on land and buildings only will be shown. However, in future years, application could be made for a Homeowners Tax Discount for a previous year. If this is the case then the gross tax levy on land and buildings only for that year would be shown. (To Page 7)

... NEW AND AMENDED LEGISLATION

MUNICIPAL ACTS SUMMARIZED

• The Alberta Lord's Day Act

This Act will authorize commercial sports on Sunday afternoons in municipalities where a majority of the electors vote favorably.

• The Assessment Act

Section 2, clause (n), subclause (iii) has been amended to provide that any improvement (not just a building) which has been erected on two or more blocks or lots shall result in all such blocks or lots becoming one parcel.

Subclause (nn) is added to define a "pipe line" for assessment purposes and this subclause shall be effective commencing October 31, 1965.

Section 8 is amended to make this section also applicable to The Town and Rural Planning Act.

Section 10 is amended for the purpose of providing for the assessment of all pipe lines under this Act, excepting those which may be liable to assessment under the provisions of The Electric Power and Pipe Line Assessment Act. (Effective October 31, 1965).

Section 12, subsections (2) and (3) is amended (To Page 2)

GOVERNMENT OF THE PROVINCE OF ALBERTA											
APPLICATION FOR HOMEOWNERS											
TAX DISCOUNT											
NAME OF MUNICIPALITY, IMPROVEMENT DISTRICT, OR SPECIAL AREA											
I HEREBY APPLY FOR A HOME- OWNERS TAX DISCOUNT IN RESPECT OF THE FOLLOWING PROPERTY:											
LEGAL DESCRIPTION OF PROPERTY FOR WHICH PURPOSE I HAVE COMPLETED THE CERTIFICATE OF ELIGIBILITY ON THE RE- VERSE SIDE OF THIS FORM (NOTE: SEE REVERSE SIDE FOR DEFINITION OF OWNER AND ELIGIBLE RESIDENCE)											
STREET ADDRESS CITY OR TOWN											
APPLICANT TAX YEAR 19											
APPLICANT'S DATE OF BIRTH INSURANCE NUMBER — (IF ANY)											
INITIALS											
TO BE COMPLETED BY MUNICIPALITY											
IDENTIFICATION NO. TAX ACCOUNT OR TAX ROLL NUMBER LAND DESCRIPTION											
LOT STR. SEC. To TWP. R.C.E. M											
GROSS TAX LEVY OF APPLICATED TAX YEAR											
ACRES											
PRINCIPAL TAX DISCOUNT NUMBER OF SUBSIDIARY RESIDENCES											
I HEREBY CERTIFY THAT THE INFORMATION CONTAINED ON THIS FORM IS TRUE AND ACCURATE AS OF THE DAY ON WHICH THIS APPLICATION RELATED HAVE BEEN PAID IN FULL OR, PAID IN FULL LESS THE AMOUNT OF THE HOME OWNERS TAX DISCOUNT ALLOWED FOR THE YEAR 19											
MUNICIPAL CLOSING											

I certify by my signature below that all statements made or indicated on this application are true and correct and that:

- (1) I am the owner of the eligible residence for which this application for a Homeowners Tax Discount is being made.
- (2) My name appears upon the tax roll as the owner of the eligible residence for the year for which this application applies.
- (3) The eligible residence on the parcel described is or was in whole or in part my normal place of residence during the year for which this application applies.
- (4) I have not applied for nor received a Homeowners Tax Discount on any other eligible residence within the Province of Alberta for the year for which this application applies.
- (5) I am not aware that any other person has received a Homeowners Tax Discount on the eligible residence for the year to which this application applies.

DATE
DEFINITION:

- (1) "Eligible residence" means a building, or part thereof, occupied in whole or in part as the normal place of residence of an owner thereof.
- (2) where two or more persons are co-owners of one building and any self-contained part of the building is occupied by more than one of those owners to the exclusion of the other owners such part of the building so occupied is an eligible residence, or
- (3) where two or more persons are co-owners of one building and any part of the building is occupied by more than one of those owners to the exclusion of the other owners, each of the buildings so occupied is an eligible residence.
- (4) "owner" means a person registered under The Land Titles Act as the owner of a fee simple estate or a life estate in real property, or
- (5) a person who is purchasing or has purchased or is otherwise acquiring or has acquired ownership in fee simple or for life of real property, or
- (6) a person who is an occupier under a lease, licence or permit or Crown land that has a building thereon.

NOTE: A further condition of eligibility for the Homeowners Tax Discount requires that the owner of an eligible residence must, in respect of the property described in this application, be liable for the payment of municipal taxes which must have been paid in full or paid in full less the applicable Homeowners Tax Discount for the year to which the application applies.

SIGNATURE OF APPLICANT



• from A PAPER DELIVERED BY MR. CRAWFORD TO SECRETARY-TREASURERS AT BANFF IN 1965

LOCAL TRAFFIC PROBLEMS

BY N. C. CRAWFORD, SECRETARY-TREASURER, TOWN OF WHITECOURT

In thinking about the subject assigned to me, I felt I had better decide what phases of policing problems I was going to talk about. For example, do policemen have problems or do people have problems with police? What I finally came up with was a basic problem and that is one of attitudes, attitudes from both sides, so to speak, of the law.

I will start with the problem of by-laws themselves. If you set out to travel through Alberta and you proposed to drop in at each of the 93 towns, drive through the various municipal districts and counties and visit the villages, you would have to do a lot of studying if you wanted to stay strictly within the law because there is a drastic lack of uniformity in laws from town to town. There's a drastic difference in the manner in which laws are enforced too, in police methods, and even in the number of police officers from point to point.

Drive through a county which you all know has a speed limit of 50 miles an hour and you might go for 150 miles at 75 miles an hour and never encounter a policeman. Coming into the very next town you might go 27 miles an hour only to find three of them riding right beside you. You must know what their laws are and you must conform to them.

There is no doubt about it, the traffic by-laws from place to place should be more closely correlated. Counties and municipal districts should study closely the by-laws in the towns within their borders. The reason for this is that many municipal districts make agreements with various towns for policing services, and if you have half a dozen towns within a municipal district and make policing agreements with each one, and each one has a drastically different set of laws, you could almost end up with one of the policemen arresting the other five.

Now, having written the by-law, hired a few policemen (and in most towns 'a few policemen's one) you have the problem of arrests and convictions. Throughout the Province today there seems to be a continuous question of why did you lay this charge under the town by-law instead of the V.H.T.?

The reason for this seems to be from lack of uniformity, it seems to be a fear as to the validity of the by-law and it seems to be the fear of what will happen in the case of an appeal, so, either the case is dismissed or a very nominal fine is given. In many cases these fines amount to \$1.00, no costs.

Perhaps better by-laws are needed in order to have some respect, or should I say, more respect, shown for these by-laws when they reach court.

POLICING METHODS:

Now to get down to the policing end of it and the difference in policing methods which can vary all the way from no policemen to too many policemen. Many towns and villages, for instance, have a policeman who doubles as town foreman. I cannot imagine too much dignity in exceeding the speed limit only to have someone jump down off a grader and chase me half a block to arrest me. There does seem to be something wrong with that method. Perhaps policemen should only be policemen.

This comes down to financial inability of the average town to hire a police force that will adequately enforce traffic control or any other kind of control. I believe the cities have stated that you should have one policeman for 600 people. I am sure that many towns have one policeman for 2,000 people. I know of such towns. If you have a shortage of police you cannot expect adequate traffic control. No one can be everywhere at once. He can't catch the speeder, he can't keep his eye upon the fellow who parks wherever he pleases; he can't catch up to all those U-turns in the middle of main street. The only thing that you can do about these things is to go to the next council meeting and tell them what policing problems there are.

Here again is where uniformity comes back; we need not only uniformity of by-laws, but we need uniformity in policing, and we need some standards as to the type of police methods.

Now certainly if you are going to pass by-laws and enforce them you are going to have to spend some money to get efficient policemen or alternately lock the by-laws in the town safe and hope for the best. It is one thing or the other, spend the money or forget it. Do not pass laws that you cannot enforce.

POLITICAL INTERFERENCE:

That brings me to the matter of political interference. This is really bad for the policing business. It will vary from the town that decides policemen should be public relation experts: "Don't give parking tickets to strangers; they might want to settle here; maybe they are looking for a business; tell them very nicely what a nice town we have and let them go on their way." This is possibly a good thing except for the examples set for teenagers who drive cars and say, "Well, if a stranger can park there I will park there, and if he can speed through town, I will speed through town."

The next place where political interference comes in is when the policeman is asked by his council why the number of fines are down. So then we have the over-zealous policeman passing out fines for the purpose of gaining revenue.

Don't ask the policeman to go out for the pure purpose of making money. At the same time do not insist upon him being a public relations expert and finally, if you are a mayor or councillor, don't tear up tickets.

Now there is, of course, an attitude built up by the general public. The general public has, throughout the years, shown an indifference to many traffic laws and especially to small towns or country laws. Not all people of course, but there is a goodly group. Sloppy driving is what you might call it. For example, you are driving down a village street and your buddy is coming the other way, so you stop the car, sit there and have a conversation. Naturally, when they get the car your children are going to do the same thing.

If you are driving down the street and want to visit the chap in that house by all means drive over there, park over there. Nobody will bother you. Again, your example will be followed.

Many of the strangers coming to town, commercial travellers, even governmental employees feel that the laws were meant for someone else. They park where they like and drive as they like. A man once told me "I always watch myself when I am in Peace River." I asked, "Why?" He said, "They are policed by the R.C.M.P."

Now why should there be a difference? Why can't towns, counties and villages build up a force to command similar respect?

Many people are guilty of minor offences and I will mention a few: illegal parking, wasting of parking space, double parking, wrong side parking, slam stops, racing starts, ignoring of yield signs -- and I particularly mention yield signs because I am pleased to note that most municipalities are disposing of their Stop signs.

And then others claim ignorance of the law. I had a Constable come to see me three weeks ago and he said, "On these access roads, I stopped several people there, they don't realize that there is a 25 mile an hour zone limit. Why don't you put up a sign?" I said, "Did those people have a driver's licence?" He said, "Yes." I said, "Then they know there is a 25 mile an hour zone." And he said, "How do they know?" "Well, when you get your driver's licence you have to sign a statement that you understand many of these laws and just about the first thing in the Operator's Manual is that unless otherwise posted a town or village will be 25 miles an hour, and a county road will be 50." He said, "You know I never thought of that."

So we suffer in policing from public attitudes and either the inability or the lack of economics to produce police forces throughout the Province to command respect from the public. When this is done, when there is uniformity of laws, when there is uniformity in police procedures, and when there is respect, our police problems will be largely solved.

ABOUT the AUTHOR

Norman Clare Crawford was born at Wiarton, Ontario, on October 25, 1925 and took his public and high schooling there. Prior to taking up municipal work, Mr. Crawford was in the RCAF and his first position was that of Secretary-Treasurer of the Town of Grand Centre, Alberta.

Mr. Crawford is married. His four children are Wayne, Melanie, Curtis and Brett. His other interests include curling, golfing, hunting and fishing.

A SURVEY OF THE DEPARTMENT OF MUNICIPAL AFFAIRS

BY THE PUBLIC EXPENDITURE & REVENUE STUDY COMMITTEE

● FROM CHAPTER VII OF "THE COMPLETE AND FINAL REPORT" OF THE COMMITTEE

We do not wish to imply that disagreement between the two is common; indeed it is the exception rather than the rule. In our view much of the enthusiastic disagreement between proponents of the two forms of government is a tempest in a teapot. Both forms are working and working well. We commend the government for its policy of permitting its rural citizens to decide for themselves which form they prefer. The provision for a subsequent referendum even permits a review of this choice. We believe the county system enjoys many advantages and that more municipal districts will switch over as time goes on. However, we think the decision should be left to them but that the Government should continue to promote the formation of counties.

Alberta's system of rural government now includes 27 counties, 21 Municipal Districts, 49 Local Improvement Districts, and 2 Special Municipal Areas. The first two groups include some 40 million acres with an assessment of about 530 million dollars; the Improvement Districts 123 million acres with a combined assessment of 92 million dollars, and the Special Areas one-half million acres with an assessment of 15 million dollars.

THE FINANCING OF MUNICIPAL GOVERNMENT

The rapid growth of population after the founding of the Province necessitated the outlay of large sums for capital improvements - particularly in the urban centres. Roads, streets, sidewalks, water and sewage facilities, electric power and telephones all had to be provided. The total expenditure of urban local governments, including school districts, grew from less than 2 million dollars in 1906 to more than 36 million dollars in 1913. Their debenture debt increased even more rapidly from 1.7 million dollars in 1906 to 52.8 millions in 1913. The much greater part of both this expenditure and debt was incurred by the cities.

The spending of rural governments grew much less rapidly from 0.8 million dollars in 1906 to 2.7 million dollars in 1913 and few debts were incurred. The urban governments built up facilities for their citizens which were to last for years; the rural governments operated conservatively, reflecting the preference of their ratepayers to do without rather than to incur a burden of debt. The amenities of civilized life in the rural areas were not to appear for nearly half a century.

For two decades, following the end of the settlement boom in 1913, urban local governments faced difficult times. Since bonds could be sold only with difficulty, they were forced to curtail their expenditures. During the boom only land had been taxed, buildings and improvements were exempt. In 1916 a change in provincial legislation permitted the taxation of buildings and improvements up to 60 per cent of their assessed value.

During the 'twenties urban municipalities managed for the most part to balance their budgets although some additional debt was incurred late in the decade to provide services for their growing populations. This pay-as-you-go policy proved fortunate as the cities again found themselves obliged to reduce their outlays during the depression and the service charges on their debts proved a burden. Provincial and federal contributions toward welfare and unemployment relief helped them to survive.

The rural municipalities operating on a much lower level of revenue, expenditure and debenture debt, experienced many of the same difficulties. Poor crop years and the deterioration of agriculture's terms of trade with the rest of the economy after World War I and again during the 'thirties, forced them to seek assistance from the Provincial Government whose own revenues were none too buoyant. Some rural municipalities were forced to revert to the status of improvement districts or special municipal areas as we have noted; most survived.

The post World War II period has brought a second boom to Alberta, comparable in relative magnitude to that of the 1906-13 period. The population of the Province has been increasing at a rate of between 3 and 4 per cent per year and has been concentrated in the urban centres. Some 67 per cent of Albertans lived in urban areas in 1961 as compared with 44 per cent in 1946. The very buoyant revenues of the Provincial Government, stemming from receipts from natural resources, have enabled the Province to provide a much greater degree of assistance to the municipal governments.

* * * * *

The debenture debt of the urban municipalities has increased

from 32 million dollars in 1947 to 345 million dollars in 1965 and the school divisions from 7 million dollars to 152 million dollars. The debt of the rural municipalities is negligible, being less than 2 million dollars.

The Provincial Government has, in conjunction with the Federal Government, assumed nearly all of the cost of welfare and hospital services within the Province. It is sharing elementary and secondary education costs on nearly an equal basis with the school divisions. It has assumed the greater part of the capital cost of new hospital construction and about 50 per cent of the cost of approved school construction through the Alberta Municipal Financing Corporation and the School Foundation Program. Two other major avenues of assistance to the municipalities are the Municipal Assistance Grants of about 16.5 million dollars and the Highway Grants for roads and bridges which amount to some 18.4 million dollars.

A recent announcement by the Premier has committed the Government to provide some 50 million dollars in additional help to municipalities, viz:

1. An increase of 20 million dollars to the School Foundation Program Fund which will raise the provincial contribution to a level in excess of 100 million dollars annually.
2. The ear-marking of one third of oil and gas royalty revenues as municipal assistance grants. This will immediately raise this grant by some 4 million dollars with an additional annual increment of over 1 million dollars.
3. An additional 12 million dollars to assist urban municipalities in the construction of intra-city freeways.
4. A 50 dollar homeowner discount which will cost some 13 million dollars.

While it may be argued that the homeowners' discount does not provide direct assistance to municipalities it certainly serves, unless the whole of the outlay is to be raised by taxation, to raise the tax paying capacity of the private homeowner.

FINDINGS OF THE COMMITTEE

The Committee met with the Minister of Municipal Affairs, the Honourable A. J. Hooke, and his senior personnel. We also heard briefs from the Union of Alberta Municipalities and the Alberta Association of Municipal Districts and Counties. The farm organizations including the Farmer's Union of Alberta, the Alberta Federation of Agriculture and the Western Stock Grower's Association also dealt in their submissions with matters affecting this department. Finally, the Committee had the benefit of discussions with officials of the Treasury Department and with Dr. Eric Hanson on the relationship of the finances of the Province to those of the Municipalities and the Federal Government and with Dr. V. A. Wood of the Department of Lands and Forests regarding the determination of lease rentals for Crown grazing lands. For all of this help the Committee is appreciative.

ORGANIZATION of the DEPARTMENT

The Department of Municipal Affairs has 366 full time employees. Two committees, advisory to the Minister, and dealing respectively with provincial-municipal relations and urban renewal and public housing, are attached to the Department.

The Provincial-Municipal Advisory Committee performs a vital function in that it provides a liaison between the Provincial Government and the local governments. Sharing, as they do, the cost of most municipal services and a common source of revenue, the property tax, such a forum for consultation facilitates agreement and teamwork between the two levels of government. This Committee of six members was established by Order-in-Council on January 27, 1959. The Minister of Municipal Affairs serves as chairman and one other cabinet minister is a member. The Union of Alberta Municipalities and the Alberta Association of Municipal Districts and Counties each has two members. As a general rule, these latter members are holders of elective office in their respective organizations.

One of the main concerns of this Committee has been the equitable application of the property tax. This concern continues undiminished. The Committee has also taken a keen interest in the distribution of assistance grants to the municipalities and was instrumental in the development of the school foundation program. This solid record of

achievement attests to its value.

One of the problems which the Advisory Committee faces is that of adequate continuity of membership. Too frequent changes in membership detract from the usefulness of a committee which must deal with such complex issues as the harmonious co-operation between two levels of government. It is, therefore, recommended that appointees to the committee hold office for three years and that their appointments be staggered in an effort to achieve a greater degree of continuity of tenure of experienced members.

The purpose of the Housing and Urban Renewal Committee is to promote and co-ordinate interest in, and development of, housing and urban renewal projects. It is made up of six members: two are drawn from each of the three levels of government, federal, provincial and municipal.

Six boards also report directly to the Minister although the accounting and personnel administration functions for some of these are performed by the Department and, in this respect, fall within the jurisdiction of the Deputy Minister.

The Local Authorities Board was incorporated in 1961 to relieve the Public Utilities Board of some of its increased responsibilities. It deals with debenture borrowings by local authorities, the refinancing of municipalities which are in default and with the annexation and separation of land in municipalities. This Board also serves as a court of appeal in those instances in which a municipality or local improvement district is dissatisfied with the requisition of a school board. By making a decision in such cases it, in effect, determines the school board requisition.

The Public Utilities Board, established in 1915, regulates and fixes the prices of services offered by public utilities, including the production and distribution of fluid milk and determines the compensation to be paid for land expropriated for public use or for the use of utilities.

The functions of the Provincial Planning Board and those of the Planning Branch are closely related. The former serves as an appeal tribunal dealing with appeals resulting from decisions of the Branch. Seven regional planning districts have been established covering about 50 per cent of the area of the Province. Each district has a regional planning commission, the responsibility of which is to study the activities of the area with a view to determining its needs as to transport routes, location of industry, availability of labour and the provision of the required utilities and services. The Province contributes 50 per cent of the budget of these regional commissions. Calgary and Edmonton have their own planning departments.

One of the difficulties experienced by the regional planning commissions is that all of the labor jurisdictions within the planning district do not participate. The Department has experienced difficulty in recruiting and retaining, qualified personnel. The supply of such people is inadequate and the cities and other provinces have been offering higher salaries.

The Communal Property Board is responsible for making recommendations to the Cabinet with respect to applications for the enlargement of existing Hutterite colonies, or the establishment of new ones.

The Special Area Board is responsible for the administration of the two remaining special municipal areas. Apart from its general administrative function it concerns itself with the use of public lands, pest and weed control, irrigation and the construction and maintenance of roads. This permanent board of three members is located in Hanna and is assisted by a local advisory group which meets once a year.

The Municipal Inspection Branch examines annually the audited financial statements of all cities, towns, villages, counties and municipal districts and inspects the records of all of these except the cities. It compiles the growing volume of municipal statistics required by various provincial agencies and the Dominion Bureau of Statistics. This branch using equalized assessment data, calculates municipal assistance and highway grants to the various municipalities. Since the passage of the New Towns Act in 1956 it has been customary to appoint one or two members of this branch to the board of administrators of a new town pending the establishment of normal municipal organization. This responsibility, plus the administration of the Winter Works Program, has added considerably to the work load of the inspection branch.

The Field Service Branch, operating through 12 field officers, and with a personnel of 63 is responsible for general municipal administration in the 49 improvement districts. The fieldmen of this branch make the assessments, collect delinquent taxes, check applications for Old Age Pensions and P.F.A.A., and serve on farm purchase advisory boards, local boards of health, regional planning commissions and agricultural service boards.

Although the Department of Municipal Affairs is nominally charged with the responsibility of administering the improvement districts, each department concerned conducts its own program. The

INTRODUCTION and TERMS of REFERENCE

In making preparations for this study various possibilities were considered. Should the study be conducted by a Royal Commission, by Departmental officials, or by a committee of representatives drawn from major provincial organizations as well as the Government? The last mentioned course was followed. Nine organizations and the Government named twelve representatives to serve on a body to be known as "The Public Expenditure and Revenue Study Committee". On October 31, 1963, the Committee held a preliminary meeting; and, on November 22, 1963, the Committee was officially appointed by Order of the Lieutenant Governor in Council No. 1812/63.

Until his resignation in July, 1964, the former Provincial Treasurer, the Honourable E.W. Hinman, was the Chairman of the Committee. The following month the present Provincial Treasurer, the Honourable A.O. Aadborg, was appointed Chairman, and the Honourable R. Reijerson, Minister of Labour and Telephones, was named a member of the Committee. These changes were authorized by Order of the Lieutenant Governor in Council No. 1362/64. At a meeting held on August 6, 1964, the Committee recorded its appreciation of the excellent contribution which Mr. Hinman had made to the work of the Committee.

In November, 1964, Mr. C.W. Carr resigns as a member of the Committee representing the Alberta Chamber of Commerce and was succeeded by Mr. E.L. Moriarty. This change was authorized by Order of the Lieutenant Governor in Council No. 73/65.

In February, 1965, the Deputy Chairman of the Committee, the Honourable N.A. Willmore died in a traffic accident. Mr. Willmore took a very active interest in the work of the Committee and gave valuable leadership at all times. His outstanding contribution is deeply appreciated. By Order of the Lieutenant Governor in Council No. 302/65 the Honourable R. Reijerson was appointed Deputy Chairman, and the Honourable H.E. Strom, Minister of Agriculture, was named a member of the Committee.

The Committee sat for 72 days at a total of 51 meetings all of which were held in Edmonton.

In March, 1965, the Committee submitted a first Interim Report which was tabled at the 1965 Session of the Legislature and which dealt with preliminary studies and with surveys of the Departments of Public Welfare, Highways and Public Health.

In October, 1965, a second Interim Report which dealt with surveys of the Departments of Public Health and Education were submitted to the Government and released to the public.

The Committee concluded its work by conducting surveys of the Departments of Agriculture, Mines and Minerals and Municipal Affairs, and by making studies of Provincial-Municipal Relationships as well as trends and projections of Provincial Expenditures and Revenues to the year 1972.

Reports of the last mentioned surveys and studies together with both Interim Reports are all included in this complete and final submission by the Committee.

Minutes of all meetings of the Committee as well as the numerous briefs and memoranda received by the Committee during the course of its deliberations will be retained on file among the records of the Treasury Department of the Provincial Government.

(From The Committee Report)

Department of Highways is the one principally concerned since road building and maintenance is the chief service provided. Although this latter department draws the necessary monies from the improvement district trust funds which are administered by the Department of Municipal Affairs, the Department of Highways enjoys autonomous status so far as its program is concerned. The local residents are able to express their views only through their advisory council which have no executive authority. The government of the improvement districts is then vested in the various departments of the provincial government in Edmonton.

The Field Service Officers of the Department of Municipal Affairs also serve in a liaison capacity with the advisory committees in the improvement districts. It is worth noting that advisory committees have been established in only 24 of the 49 local improvement districts. One can only conclude that, either the residents of these other 25 districts are completely satisfied to be without a voice in the management of their local affairs, or are unaware that they are entitled to establish an advisory committee.

Under these circumstances we would suggest that the Field Service Branch might well do some missionary work in encouraging the formation of advisory committees in districts where (To Page 6)

STATISTICS RELATING TO SUPERVISION IN 1965

• FOR MUNICIPAL DISTRICTS . . .

No.	Name	Number of Councillors	Total Number of Days Supervision	Total Mileage	Total Payable to Councillors	Rate Per Day	Average Paid Per Councillor	Average Number of Days Per Councillor	Average Number Miles Travelled Per Councillor	Improved Road Mileage	Improved Miles in M. D. Supervised Per Councillor
6	Cardston	7	136.5	8,023	3,010.26	15	430.04	19.5	1,146	911.5	130
9	Brooks Creek	5	94	5,058	1,881.96	15	376.39	18.8	1,012	950.1	190
14	Taber	7	79	3,472	1,921.64	15/25	274.52	11.3	496	1,829.75	179
26	Willow Creek	7	200.5	15,968	5,563.42	15/20	794.77	28.6	2,981	1,922.25	277
31	Foothills	7	220	20,725	6,200.40	20	890.56	31.4	2,961	1,389	198
34	Acadia	6	47	2,470	860.40	12	143.40	7.8	412	295	49
44	Rocky View	7	280	43,538	9,402.96	15	1,343.28	40	6,194	1,886.25	269
47	Stirlord	5	169.5	16,395	4,001.10	15	800.27	33.9	3,279	1,185.25	237
48	Kneehill	7	171.75	12,780	4,834.85	15/20	690.69	24.5	1,826	1,472.5	210
52	Frovest	7	148.5	10,184	3,449.58	15	499.93	21.2	1,555	1,250	203
61	Wainwright	7	127.5	11,612	3,524.24	15	472.28	18.2	1,459	1,454	208
72	Tiggaroff	7	205.5	20,768	6,859.40	15/20	797.94	33.8	2,958	1,766	252
82	Lacombe	5	204.25	11,922	5,286.89	15/20	1,057.38	41.3	2,384	1,324	265
84	Stony Plain	5	122.5	7,080	3,161.00	15/20	632.20	24.5	1,416	1,098	220
87	Bonnyville	7	279.5	15,080	6,002.10	15	857.44	40	2,154	980	140
90	Sturgeon	7	189.75	10,871	5,192.60	15/25	732.58	27.1	1,533	1,228	175
92	Westlock	7	200.5	29,930	4,957.46	15	1,065.35	37.2	4,226	1,239.5	177
120	Red Deer River	5	200	22,000	5,640.00	15	1,128.00	40	4,400	1,110	222
133	Spirit River	4	74	1,250	1,344.00	15	336.00	18.5	487	392	98
135	Peace	6	120	4,800	2,376.00	15	396.00	20	800	441	73
136	Fairview	6	90	3,500	1,782.00	15	297.00	15	600	546	91
TOTALS		131	3,467.25	277,634	90,164.16					24,685.1	
Average Per Municipality		6.24	165.11	13,220.67	4,293.53						1,175.48
Average Per Councillor							688.28	26.47	2,119.34		188.44
Highest or Highest Average		7	280	43,358	9,402.96	25	1,343.28	40	6,194	1,936.25	269
Lowest or Lowest Average		4	47	1,950	860.40	12	143.40	7.8	412	295	49

... AND FOR COUNTIES

No.	Name	Number of Councillors	Total Number of Days Supervision	Total Mileage	Total Payable to Councillors	Rate Per Day	Average Paid Per Councillor	Average Number of Days Per Councillor	Average Number Miles Travelled Per Councillor	Improved Road Mileage	Improved Miles in Co. Supervised Per Councillor
1	Grande Prairie	11(5)	4,001	1,417.62	15	283.52	12.5	800	2,633	526	
2	Vulcan	11(5)	53	3,518	1,439.56	15/20	287.93	10.6	704	2,489.25	488
3	Ponoka	7	14,443	4,645.52	12/15	650.70	20.3	2,068	1,567	224	
4	Newell	9	214	14,270	5,195.60	15/20	576.88	23.8	1,585	1,516	
5	Winn	9(6)	62.25	4,645	2,069.80	15/20	258.73	10.3	583	1,742.2	218
6	Stettler	9	161.5	11,896	3,611.10	15	401.23	17.9	1,320	1,931	215
7	Thorhild	7	241.75	15,769	6,270.22	15/20	895.75	34.5	2,253	1,317	188
8	Forty Mile	9(5)	36.5	4,074	1,036.50	15	207.28	7.3	815	2,179	436
9	Beaver	7	243.5	13,054	6,168.50	15/20	858.00	34.8	1,651	1,945.75	230
10	Wetaskiwin	7	265	21,073	6,809.76	15/20	984.39	40.9	3,096	1,126	161
11	Bethune	7	211.25	14,348	5,650.49	15/20	807.21	30.2	2,050	824.5	101
12	Albion	9	341	23,223	7,901.76	13	877.97	37.9	2,580	1,400	156
13	Smoky Lake	7	273	20,222	7,820.12	15/20	1,117.16	59.0	2,889	914	131
14	Lacombe	7	115.5	8,462	3,340.40	15/20	477.28	16.5	1,700	1,697.75	210
16	Wheelerland	7	245	24,703	6,438.56	15/20	948.48	35.0	3,529	1,656.5	237
17	Mountain View	7	328.75	32,838	10,341.08	15/20	1,477.30	47	4,491	1,952.75	229
18	Painetown	7	29.25	1,696	798.52	15/20	108.36	4.2	242	1,450	207
19	St. Paul	7	289	29,182	7,701.92	15	1,100.27	40	4,169	1,020.5	141
20	Strathcona	5	2,333	1,394.56	15/20	278.99	11.3	467	952	467	
21	Two Hills	7	267	7,450.36	15/20	1,064.50	38.1	2,768	1,066	172	
22	Okotoks	7	220	57,106	8,122.62	13	1,234.62	40	5,205	1,601.5	229
23	Red Deer	7	245	19,855	7,297.60	15/25	1,042.51	35	2,836	1,931	276
24	Vermilion River	7	211.75	18,155	5,354.85	15	764.98	30.3	2,593	2,360.5	337
25	Leduc	7	280	60,162	12,469.44	15/20	1,781.35	40	8,595	1,770.5	253
26	Lethbridge	7	208	17,509	5,927.32	20	846.05	29.7	2,501	1,398.5	200
27	Minburn	7	245.5	22,002	7,750.68	15/20	1,107.24	35.1	3,143	1,773	253
28	Lac Ste Anne	7	407.5	24,885	10,895.00	15/20	1,556.43	58.2	3,553	1,220	174
TOTALS		188	5,604	483,442	155,980.77					42,990.2	
Average Per Municipality		6.71	200	17,266	5,570.74						1,535.36
Average Per Councillor							829.68	29.8	2,571.5		228.67
Highest or Highest Average		9	328.75	60,162	12,469.44	15/20	1,781.35	58.2	8,595		526
Lowest or Lowest Average		5	29.25	1,696	758.52		108.36	4.2	242		103

N.B. Figures in brackets indicate members of council on the municipal committee.

• SOURCE: FINANCIAL STATEMENTS FOR 1965

DEPARTMENT OF MUNICIPAL AFFAIRS
(From Page 5)

these do not now

exist. Some of these districts will become developed to the point where local self-government will be entirely feasible and desirable; the establishment of local advisory committees should facilitate such a development. In others where, because of sparse population, complete local self-government is not feasible, we believe local residents should exercise a voice in the management of their own affairs. Democratic, local self-government can ill afford such vacuums.

The Accounts Branch prepares the tax roll for the improvement districts and the Special Areas and receives and disburses monies for their account. The Mobile Equipment Licensing Act is administered by the Accounts Branch on behalf of the municipalities. Ninety-five per cent of the license fees collected are remitted on a pro-rata basis to the municipalities in which the equipment is operated. The various municipal Acts give authority to municipalities to tax mobile homes up to a maximum of \$90 per year.

The assessment function of the Department is divided into four sections: (1) the Assessment Appeal Board, (2) the Assessment Equalization Board, (3) the Assessment Commissioner, and (4) the Assessment Branch. The first two report directly to the Minister; the second two

through the Deputy Minister. In addition, as we have noted, assessment in the I.D.'s is carried out by the Field Service Branch.

The Assessment Equalization Board is responsible for bringing the assessments in all local government units to a parity to permit the equitable application of the 26 mill school foundation levy and the 4 mill hospital tax. The chairman of this Board is the Assessment Commissioner and, in this capacity, he is directly responsible to the Minister.

In his office of Assessment Commissioner the Commissioner's responsibility has been defined as: "the administration and provision of assessment standards, methods and procedures for the purpose of developing uniformity of assessments in all municipalities in the Province."

The actual work of assessment is performed by the Assessment Branch, the Director of which is responsible to the Deputy Minister. Assessment is carried out by provincial assessors in all urban municipalities except the cities and some four towns and villages. In municipal districts and counties, only six of the forty-eight are assessed by provincial assessors.

A very close and commendable liaison appears to exist between the Assessment Branch and the Assessment Commissioner. This fortunate circumstance would appear to result from the

(To Page 8)



HOMEOWNER DISCOUNTS OUTLINED

(From Page 1)

(v) Provincial Tax Discount - Show the amount of the Homeowners Tax Discount applicable as \$50.00 if gross taxes on land and buildings are \$51.00 or more. If the gross taxes on land and buildings are less than \$51.00 the Homeowners Tax Discount will be the amount of the gross taxes less \$1.00.

(vi) Number of eligible residences - Where two or more eligible applications are received in respect of the same property, the second application received should show in this box the number two (02) as indicating that this is the second eligible application in respect of the same property and in the same manner, if there are three eligible applications for the same property, the number three (03) would appear and so on.

(vii) Certificate - To be completed as to the year for which application is being made. Initials or signature of municipal clerk are those of the clerk assigned to checking and completing the application form. Please note that the Homeowners Tax Discount is contingent upon the payment of the taxes for the year for which application is being made.

Back (Bottom portion):

1. The municipal clerk must ensure that applicant has properly signed the certificate of eligibility.

2. The "Note" following definitions is very important. A person must be liable for the payment of municipal taxes levied on the property which must have been paid in full or paid in full, less the Homeowners Tax Discount, before or at the time of receipt of the completed application.

If an application form is not properly completed by the applicant it should be returned to him requesting the further information required.

PROPOSED PROCEDURE:

The procedure proposed to be adopted by regulation for the application of the provisions of The Homeowners Tax Discount Act follows:

1. The Department will furnish application forms and Batch Listing forms in sufficient quantity that each municipality will be enabled to send a copy of the application form to each taxpayer in the municipality.

2. The applicant for Homeowner Tax Discount will complete the application and transmit it to the municipality involved.

3. The municipality will complete that portion of the application form where indicated and periodically submit the completed application forms with the Batch Listing form duly completed to the Department of Municipal Affairs.

4. The Department will check the application forms to see that they are completed properly and return any applications not fully completed to the municipality.

5. The application forms with the Batch Listing Forms will then be transmitted to the Data Processing Centre for processing and to eliminate any duplicate applications.

6. The Data Processing Centre will then submit a list of the valid applications for Homeowner Tax Discount to the municipality, which listing will be based on the application forms received to a cut-off date.

7. Upon receipt of the list from the Data Processing Centre the municipality will then be authorized to make refunds in those cases where the eligible applicant has paid his taxes in full previous to making application for the Homeowner Tax Discount.

8. Where the taxes have been paid in full less the amount of the Homeowners Tax Discount, the eligible applicant is only entitled to the appropriate municipal discount for the prompt payment of taxes on the portion of the taxes paid by him before the expiry of the discount period. The municipality should not credit the amount of the Homeowners Tax Discount to the tax account until payment for it has been received from the office of the Provincial Treasurer. If this payment is received from the Provincial Treasurer prior to the expiry of the municipality's discount period, the eligible applicant is entitled to a tax credit of the amount of the Homeowners Tax Discount applicable plus the municipal discount calculated on this amount.

9. With the return to the municipality of the list of valid applications, the Provincial Treasurer will include a cheque to the value of the total tax discounts shown on the list including reimbursement to the extent of fifty cents per valid application.

10. Where the taxes have been prepaid, either in full or in part and a tax refund is consequently payable, because of the crediting of the Provincial Tax Discount, the municipality shall forthwith mail to the eligible applicant, the amount of the refund payable to him. ●

* * * *

Friend: One who knows all about you and loves you just the same.

SECRETARY'S CALENDAR

Municipal District Act

5th - Secretary-treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 61(1)(v).

Town and Village Act

15th - Secretary-treasurer shall prepare a statement of monies received and their disposition, submit to council at next meeting and enter a copy in the minutes. Sec. 67(1).

July 1 - Council shall appoint enumerators on or before this date. Sec. 112(1).

Enumerators lists must be prepared and delivered to secretary-treasurer prior to August 10. Sec. 112(4).

Alberta Hospitals Act

July 1 - Payment of requisition (if any) to municipal hospital districts must be made prior to this date. Sec. 16(3).

July 1 - First payment of Hospitalization Benefits Plan requisition due to Department of Municipal Affairs. Sec. 50(2). E.J.B. ●

MUNICIPAL ACTS SUMMARIZED

(From Page 2)

adopting, enforcing, using or observing daylight saving time.

● The Electric Power and Pipe Line Assessment Act

Section 4 is amended to include a provision for the exemption of "pipe lines" used exclusively for farm services from assessment under this or any other Act.

Section 8 is amended by adding a new subsection (3) to authorize the Chief Provincial Assessor to make adjustments of the assessment of "pipe lines" and "works and transmission lines" where municipal boundaries are altered or a new municipality is created.

The amendments to this Act shall be deemed to have been in force at all times on and after the first day of January, 1966.

● The Farm Purchase Credit Act, 1963

The amendment to this Act raises the upper limit of advances to the Fund and outstanding at any one time to \$16,000,000.00 from \$15,000,000.00.

The limit of the total value of the land to be purchased and owned by an applicant has been increased from \$40,000.00 to \$55,000.00.

● The Homeowners Discount Act

This Act establishes a scheme whereby resident homeowners will be assisted in the payment of their taxes by an amount of \$50.00 in each year.

The method of payment, and to whom the discount is payable will be established by regulation at an early date.

● The Libraries Act

Section 29 of this Act has been amended to provide that the provisions of the appropriate municipal Act shall apply with regard to borrowing money for the purposes mentioned in section 28.

Section 28 refers to erection of a library building and previously a majority vote was required.

● The Limitation of Actions Act

Under the amendment to the Act section 211 (3) of The Town and Village Act is amended by striking out the words "except within one year after the date on which the cause of action arose and".

Section 242 (1) of The Municipal District Act is also amended by striking out the words, "except within six months from the date on which the cause of action arose and".

This Act comes into force on the first day of July, 1966.

● The Municipalities Assessment and Equalization Act

Section 9, subsection (2) is amended to provide that the Secretary-Treasurer of a municipality as well as an Assessor, shall produce to the Assessment Commissioner or to an Inspector of Assessments, all documents relating to an assessment of property.

Section 11: This amendment is intended to clarify the position of the Assessment Commissioner and his authority with respect to action which may be taken to rectify any inaccuracies in the assessment of a municipality.

Section 12: This amendment is intended to clarify the position of the Minister of Municipal Affairs and his authority, upon the recommendation of the Assessment Commissioner, to order correction of inaccuracies in the assessment of a municipality. (More to Come)

LONG IN THE SERVICE

C. D. "Dave" Lane of Czar, Committee man for Sub-Division 1 of Special Areas 3 since 1946 was honored April 19 by Special Areas and government officials at a banquet, the occasion being his resignation for further service.

For the past nineteen years Mr. Lane has rendered invaluable service on behalf not only of ratepayers in his sub-division, but those of the Special Areas in general. At the testimonial dinner in the Memorial Hall he was presented with a copper engraved map of the Special Areas by member Bruce Dawson of Atlee, who expressed in glowing terms thanks and appreciation to Mr. Lane from all Special Areas officials, residents and others for the invaluable service he had rendered over so lengthy a period.

Mr. Lane's retirement from Special work, after twenty years does not mean that he has ended entirely all association with public life. He is one of the original trustees of the Big Coun-

try Health Unit and also one of the first members of the Board of Trustees still serving the Senior Citizens Lodge in Hanna.

His association in municipal affairs goes back many years. He was first appointed as road foreman in Improvement District 333 in 1923. In July, 1947, Mr. Lane was elected Advisory committee man and he has been elected annually to this position since that time.

Born at Chetwynd, District of Parry Sound, Ont. November 1, 1895, Mr. Lane came to Maple Creek, Saskatchewan in 1900 and to Leduc, Alberta in 1907. From there he moved to the Neutral Hills district near Consort in 1908 and has been a resident there continuously. He served three years in the First World War, and returned to Neutral Hills with his bride, Annie Broster of Heswall, Cheshire, England in July of 1919.

He has operated his livestock holdings at Neutral Hills for a period of 43 years, having started in 1922. His present holdings contain 2800 acres with 500 under cultivation.

In the realm of education, Mr. Lane was elected trustee and secretary-treasurer for Big Gap School District 3700 in October, 1919, and served for 18 years. Two years later he was elected to the Board of Neutral Hills School District No. 16, and continued on this board for 27 years, until retiring August 23, 1965, following 45 years continuous service in the field of education in this area. During this period he also served for ten years on the Provincial Executive of the Alberta School Trustees' Association, three years of which he was the chairman for the rural section.

Mr. Lane was also Postmaster at the Neutral Hills Post Office for 30 years between April 1933 and his resignation April 1, 1965.

Active in the livestock industry he was a director of the Battle River Livestock Co-op Ltd. from July 23, 1941, and also secretary for the past ten years.

He was also a director and secretary for the first two years of the Alberta Livestock Co-op Ltd., Edmonton and Calgary 1941 to 1964, and has retired from this post after 23 years. Other farm and livestock organizations in which he has held office include: Director, Western Stockgrowers' Association; Director for 15 years of the Canadian Livestock Co-op (Western) Ltd., St. Boniface, and a director and secretary of the Federated Co-op Service Ltd., Edmonton from May 1941 until 1955. Commenting on his remarkable record, Mr. Lane said: "These years recall many happy memories of friends with whom I have worked and associated, in every one of these groups. "Now I wish to thank all of my friends and supporters for all their generous kindness, goodwill and constructive help, that has brought about the progress that we have made over all these years."

A quiet, modest man, but with a keen insight into many of the problems confronting western settlement, Mr. Lane has gained a wide circle of friends all over east central Alberta and elsewhere in the west. He has left a distinguished career behind him in the service of his fellow man.

• Hanna Herald



C. D. "DAVE" LANE WITH PLAQUE

... MAIN STREET



SEDGEWICK - TOWN ON MAY 1

Sedgewick became a town on May 1, 1966. The change from village to town status brings to 94 the number of towns in the Province. Sedgewick is 53 miles south east of Camrose. Its population for 1966 is 725, well over the 700 required for town status.

The Town of Sedgewick was incorporated as a village on March 6, 1907. Named for Hon. Robert Sedgewick, a Puisne Judge of the Supreme Court Ottawa, its original settlement dates from 1906 when the Canadian Pacific Railway was built from Daysland to Hardisty on its way to Winnipeg.

Election of a mayor and six councillors is slated for October 24, 1966, the former village council to continue in office until that date.

DEPARTMENT OF MUNICIPAL AFFAIRS

(From Page 6)

presence of congenial and compatible personalities on both sides rather than from any particular intrinsic merit in splitting the very closely allied functions performed by these two branches. The Assessment Appeal Board has, very properly, been kept separate from those engaged in the mechanics of assessment.

The Committee has some very definite reservations regarding the suitability of the organization entrusted with assessment as it is presently constituted within the Department of Municipal Affairs. Rather than having three separate branches, viz., the Equalization Board, the office of Assessment Commissioner, and the Assessment Branch, with overlapping responsibilities and reporting to the Government through different channels, we recommend their amalgamation into one body, the Assessment Commission, which would report directly to the Executive Council.

(More Next Issue)



THROUGH THE MAIL

1613 Early Drive,
Saskatoon, Sask.

Dear Sir:

Permit me to comment briefly on the article by Harold F. Meyer, dealing with the "True Cash Value" standard for assessing property. The author lays great stress on the advantages of this method over the old "no method" process, on letting markets establish value, which in the case of a free market with established prices for products, is quite simple and accurate, but in dealing with properties which are seldom sold, with prices varying widely, the situation is entirely different. In such cases reported prices are only a general indication of general price trends, but no index of precise values for specific properties.

What I am trying to say is that pretentious methods do not always achieve the best results. The making of sound assessments is a matter of training and experience, and the use of standard methods with standard unit rates for unit replacement costs, plus the application of other obvious factors such as depreciation etc. This method is of course what the departmental assessors use in Alberta and in other areas, with reasonably good results. I should back this method any time against the mere study of market sales, although this does provide a useful background of general knowledge.

Yours for better assessments.

* * * * * G. L. King

o Mr. King was with the Assessment Branch of the Department of Municipal Affairs for 25 years. Prior to his retirement in 1958, he was a member of the Alberta Assessment Commission, later called the Assessment Appeal Board.

Ed •

A faint, light-grey watermark of the Alberta Legislature building is visible in the background. The building is a neoclassical structure with a prominent portico of Corinthian columns supporting a triangular pediment. The columns are fluted, and the building is surrounded by a low wall.

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